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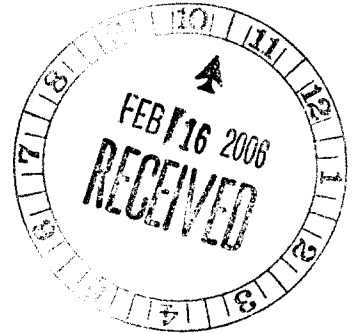


# Sierra Pacific Industries

P.O. Box 496028 • Redding, California 96049-6028 • (530) 378-8000

February 14, 2006

Vernon A. Williams  
Secretary  
Surface Transportation Board  
1925 K Street, N.W.  
Washington, D.C. 20423



**Re: Docket No. AB-512X, *Sierra Pacific Industries – Abandonment Exemption – In Amador County, CA, and***  
**Docket No. AB-880X, *SierraPine – Discontinuance Exemption – In Amador County, CA***

Dear Secretary Williams:

By decision served February 27, 2005, the Surface Transportation Board granted a petition for exemption authorizing Sierra Pacific Industries ("SPI") to abandon and SierraPine to discontinue service over a line of railroad extending from milepost 0.0 at Ione to milepost 12.0 at Martell, in Amador County, California. This letter is to advise that the conditions to abandonment and discontinuance set forth in that decision have been met and that SPI and SierraPine are consummating the abandonment and discontinuance of the subject line as of the date of this letter.

Please acknowledge receipt of this letter by date stamping the enclosed copy of this letter and returning it to me in the enclosed self-addressed stamped envelope.

Ten additional copies of this letter are enclosed for the Board's use and distribution.

Sincerely,

M.D. Emmerson  
Chief Financial Officer

cc: Richard A. Allen, Esq.

ENTERED  
Office of Proceedings

FEB 16 2006

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Public Record